

Regular Session, 2010

HOUSE BILL NO. 234

BY REPRESENTATIVE CARTER

1 AN ACT

2 To enact R.S. 47:337.10(N) and to repeal R.S. 47:337.9(D)(30), relative to sales and use
3 taxes imposed by political subdivisions; to provide relative to optional and
4 mandatory exclusions and exemptions; to provide with respect to the optional sales
5 and use tax exemption for the purchase, lease, or repair of certain equipment by
6 qualifying radiation therapy treatment centers; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:337.10(N) is hereby enacted to read as follows:

9 §337.10. Optional exclusions and exemptions

10 * * *

11 N. As provided for in R.S. 47:305.64, political subdivisions, including
12 municipalities and parishes, may elect to provide for a sales and use tax exemption
13 for the amount paid by qualifying radiation therapy treatment centers for the
14 purchase, lease, or repair of capital equipment and the purchase, lease, or repair of
15 software used to operate capital equipment.

16 Section 2. R.S. 47:337.9(D)(30) is hereby repealed in its entirety.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____